

**EXHIBIT A**

**September 2013 Fee Detail**

**Matter 3****Business Operations**

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/27/2013	Telephone conferences with J. McFarland and A. Arshad re proposed business transaction (.40); exchange correspondence re same (.30); analyze issues re same (.40).	1.10	\$475	\$522.50
RJH	9/30/2013	Exchange correspondence with A. Arshad re proposed business transaction (.30).	.30	\$475	\$142.50
Total			1.40		\$ 665.00

**Matter 4****Case Administration**

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/3/2013	Exchange correspondence to M. Araki re Covidien claim transfer (.70); respond to creditor inquiries (.50); exchange correspondence with M. See Hoy re case status (.30).	1.50	\$475	\$712.50
RJH	9/4/2013	Exchange correspondence with M. See Hoy re case status (.20); telephone conference with J. O'Neill re US Trustee fee issue (.30).	.50	\$475	\$237.50
RJH	9/5/2013	Respond to creditor inquiries re case status (.50).	.50	\$475	\$237.50
RJH	9/9/2013	Exchange correspondence with J. O'Neill re payment of UST fees (.50); respond to creditor inquiries (.30).	.80	\$475	\$380.00
RJH	9/12/2013	Respond to creditor inquiries re case status (.50); legal analysis re creditor inquiry (.50).	1.00	\$475	\$475.00
RJH	9/13/2013	Draft letter in response to letter inquiry from E. Mosley (.50); analysis re same (.50); exchange correspondence with J. Cohen re claims transfer issues (.30); legal analysis re same (.30).	1.60	\$475	\$760.00
RJH	9/18/2013	Respond to creditor inquiries (.30).	.30	\$475	\$142.50
RJH	9/20/2013	Respond to creditor inquiries (.50).	.50	\$475	\$237.50
RJH	9/23/2013	Respond to creditor inquiries (.50).	.50	\$475	\$237.50
RJH	9/24/2013	Respond to creditor inquiry (.30).	.30	\$475	\$142.50
<b>Total</b>			<b>7.50</b>		<b>\$3,562.50</b>

Matter 5

Claim Analysis Objection & Resolution (Asbestos)

Attorney	Date	Description	Time	Rate	Amount
RJH	9/16/2013	Attend to matters re Home Insurance claim and exchange correspondence with various parties re same (.50).	.50	\$475	\$237.50
Total			0.50		\$ 237.50

**Matter 6****Claim Analysis Objection & Resolution (Non-asbestos)**

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/3/2013	Analyze issues re Akzo Nobel (.30); draft and send correspondence to L. Burick re same (.20); analyze open claims issues (.30).	.80	\$475	\$380.00
RJH	9/4/2013	Exchange correspondence with various parties re Hanmar-Hankin claim (.30); draft correspondence to D. Baldwin re Norfolk Southern claim (.20).	.50	\$475	\$237.50
RJH	9/5/2013	Legal analysis re Wolter and Owens claims (1.00); draft correspondence to R. Finke re same (.50).	1.50	\$475	\$712.50
RJH	9/6/2013	Exchange correspondence with M. Shelnitz and R. Finke re Wolter and Owens claims (.50); draft stipulation re same (2.50); analysis re same (.50).	3.50	\$475	\$1,662.50
RJH	9/9/2013	Revise Wolter and Owens stipulation (1.50); draft correspondence re same (.50).	2.00	\$475	\$950.00
RJH	9/10/2013	Telephone conference with R. Finke re various open claims (.50); legal research re Shell Chemical claim (1.00).	1.50	\$475	\$712.50
RJH	9/11/2013	Analyze open claims issues (1.20); review and analyze L/C claims issues (.50); exchange correspondence with M. Araki re same (.40); revise claims lists (1.00); analyze open tax claims issues (.30); exchange correspondence with C. Finke and D. Teichen re same (.20); analyze issues re potential claim transfer and exchange correspondence re same (.30).	3.90	\$475	\$1,852.50
RJH	9/12/2013	Revise Wolter and Owens stipulation (1.00); draft correspondence re same (.40); review and analyze IRS tax claim issues (.60); analyze legal issues re second omnibus employee claims objection (1.00).	3.00	\$475	\$1,425.00
RJH	9/13/2013	Legal analysis re open tax claims (1.00); update report re same (.50); telephone conference with C. Finke and D. Teichen re same (.60).	2.10	\$475	\$997.50
RJH	9/16/2013	Exchange correspondence with various parties re Norfolk Southern (.40); exchange correspondence with various parties re Wolter & Owen put (.30); analyze BMC open tax claims report (1.00); draft correspondence to C. Finke et al re same (.30); analyze Missouri tax claims issues (.70); exchange correspondence with M. Araki re same (.30); legal analysis re open employee claims (1.00).	4.00	\$475	\$1,900.00
RJH	9/17/2013	Legal analysis re open employee claims (1.50); draft motion re same (3.00); legal analysis re LAUSD claim (.40); telephone conferences with B. Conn re same (.50).	5.40	\$475	\$2,565.00

<u>Attorney</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
RJH	9/18/2013	Analysis re Missouri tax claims (.70); exchange correspondence with C. Finke re same (.20); draft omnibus employee claims objection (2.10); legal research re same (1.10).	4.10	\$475	\$1,947.50
RJH	9/19/2013	Legal research re Yunicich claim (.70); exchange correspondence with various parties re same (.30); draft omnibus employee claims objection (2.00); analyze issues re filing deadlines for potential AOC settlement motions (.50).	3.50	\$475	\$1,662.50
RJH	9/23/2013	Draft and revise omnibus employee claims objection (2.00); telephone conference with J. McFarland re Wolter & Owens claims settlement agreement (.40); telephone conference with D. Baldwin re Norfolk Southern (.30); exchange correspondence with R. Finke re same (.30).	3.00	\$475	\$1,425.00
RJH	9/24/2013	Revise Wolter & Owens settlement agreement and circulate for comment (1.20); exchange correspondence with J. McFarland re same (.20); telephone conference with R. Finke re same and other issues (.50).	1.90	\$475	\$902.50
RJH	9/25/2013	Draft and revise omnibus employee claims objection (3.00).	3.00	\$475	\$1,425.00
RJH	9/26/2013	Revise Wolter and Owens stipulation (.50).	.50	\$475	\$237.50
<hr/>			44.20		\$20,995.00
<hr/>			Total		

**Matter 8****Employee Benefits/Pension**

<u>Attorney</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
RJH	9/5/2013	Legal analysis re draft pension motion (.70); exchange correspondence with E. Filon re same (.60).	1.30	\$475	\$617.50
Total			1.30		\$ 617.50

**Matter 11****Fee Applications, Applicant**

<u>Attorney</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
RJH	9/26/2013	Prepare August fee application (.50).	.50	\$475	\$237.50
RJH	9/30/2013	Prepare RJH August fee application (2.00).	2.00	\$475	\$950.00
<b>Total</b>			<b>2.50</b>		<b>\$1,187.50</b>

**Matter 12****Fee Applications, Others**

<u>Attorney</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
RJH	9/24/2013	Review and analyze Grant Thornton fee application (.50); exchange correspondence with M. Abraham re same (.30).	.80	\$475	\$380.00
Total			0.80		\$ 380.00

**Matter 14****Hearings**

<u>Attorney</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
RJH	9/18/2013	Analyze issues re docket entry (.40).	.40	\$475	\$ 190.00
RJH	9/19/2013	Review and comment on 9/25 hearing agenda (.20).	.20	\$475	\$ 95.00
RJH	9/23/2013	Exchange correspondence with J. O'Neill re 9/25 hearing (.30).	.30	\$475	\$ 142.50
<b>Total</b>			<b>0.90</b>		<b>\$ 427.50</b>

**Matter 16****Plan and Disclosure Statement**

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/4/2013	Review and analyze Crown & Montana opinion (1.30); review and analyze Anderson Memorial opinion (1.30); legal research re allowed claims exhibit (1.20); exchange correspondence with M. Araki re same (.30); review and analyze updated effective date checklist (.40).	4.50	\$475	\$2,137.50
RJH	9/5/2013	Telephone conference with M. Araki re allowed claims exhibit issues (.70); legal research re same (4.50); review and analyze Garlock rehearing denial order (.10); analyze assumed contracts exhibit issues (.50); exchange correspondence with M. Jones re same (.40).	6.20	\$475	\$2,945.00
RJH	9/6/2013	Analyze 9/5 BMC draft allowed claims exhibit (1.00); legal analysis of outstanding legal issues re same (1.20); exchange correspondence with M. Araki re same (.70).	2.90	\$475	\$1,377.50
RJH	9/9/2013	Analyze allowed claims exhibit issues (1.00).	1.00	\$475	\$475.00
RJH	9/10/2013	Draft and revise allowed claims exhibit issues list (1.50); legal research re same (.20); revise materials re same (.80); exchange correspondence with S. Scarlis and others re same (.30); participate in plan proponents' counsel telephone conference (1.50); legal analysis re asbestos PD trust questions (1.30); telephone conference with J. Gettleman re same (.40); telephone conference with M. Jones re same (.50).	6.50	\$475	\$3,087.50
RJH	9/11/2013	Legal research re emergence issues (.70); telephone conferences with R. Finke re same (.60); participate in conference call with S. Scarlis, A. Schlesinger, R. Finke, M. Araki et al. re claims emergence issues (1.10); follow up re same (.20); revised open scheduled claims list (1.00); review and comment on Allowed Claims Exhibit (1.00); revise non-VSPP employees list (2.40); analyze asbestos PD trust issues (.30); analyze Class 6-C Indirect PI Trust claims issues (.20).	7.50	\$475	\$3,562.50
RJH	9/12/2013	Review and analyze Class 7A allowed claims list (.40); legal analysis re Class 7A Initial Payment (1.20); telephone conference with M. Jones re same (.60); legal analysis re allowed claims exhibit issues (.50).	2.70	\$475	\$1,282.50
RJH	9/16/2013	Review and analyze AMR opinion and bank counsel letter of 9/13 to Third Circuit and Debtor's counsel's response to same (.50).	.50	\$475	\$237.50

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/17/2013	Telephone conference with S. Scarlis and R. Finke re Allowed Claims Exhibit (.60); legal analysis re same (2.30); telephone conferences with M. Araki re same (.60); exchange correspondence with M. Araki re same (.30); follow-on telephone conference with R. Finke re same (.30).	4.10	\$475	\$1,947.50
RJH	9/19/2013	Participate in conference call re effective day preparations (.60); prepare for same (.30); telephone conferences with M. Jones and J. Gentleman re Class 7A issues (.30); review Montana motion for extension of time (.30); prepare for conference call with plan sponsors' counsel (.20); participate in same (1.00); legal analysis re sources and uses issue (.50); exchange correspondence with A. Schlesinger re same (.10).	3.30	\$475	\$1,567.50
RJH	9/20/2013	Legal research re sources and uses issues (1.00); telephone conferences with A. Schlesinger re same (1.00).	2.00	\$475	\$950.00
RJH	9/22/2013	Legal analysis re sources and uses (2.00).	2.00	\$475	\$950.00
RJH	9/23/2013	Analyze allowed claims exhibit issues (1.50); telephone conference with M. Araki re same (.40); analyze sources and uses issues (2.20); telephone conference with A. Schlesinger re same (.70).	4.80	\$475	\$2,280.00
RJH	9/26/2013	Analyze allowed claims exhibit issues (1.00); correspond with M. Araki re same (.40); participate in telephone conference with S. Scarlis, R. Finke, M. Araki and A. Schlesinger re same and related issues (1.00).	2.40	\$475	\$1,140.00
RJH	9/30/2013	Analyze effective date issues (.40); exchange correspondence with A. Schlesinger re same (.20).	.60	\$475	\$285.00
<b>Total</b>			<b>51.00</b>		<b>\$24,225.00</b>

**Matter 17****Relief from Stay Proceedings**

<b>Attorney</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
RJH	9/25/2013	Legal analysis re Town of Acton complaint issues (2.80); participate in telephone conference with L. Duff and others re same (.90); exchange correspondence with various parties re same (.70); follow-on telephone conference with A. Paul re same (.20); follow-on telephone conference with L. Duff re same (.30).	4.90	\$475	\$2,327.50
RJH	9/26/2013	Legal research re Town of Acton complaint issues (1.50); draft and exchange correspondence with various parties re same (.70).	2.20	\$475	\$1,045.00
	Total		7.10		\$3,372.50